

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

**Jointly Administered under
Case No. 08-45257**

Petters Company, Inc., et al.,
Debtors.

Court File No. 08-45257

(includes:
Petters Group Worldwide, LLC;
PC Funding, LLC;
Thousand Lakes, LLC;
SPF Funding, LLC;
PL Ltd., Inc.;
Edge One LLC;
MGC Finance, Inc.;
PAC Funding, LLC;
Palm Beach Finance Holdings, Inc.)

Court Files Nos.:
08-45258 (GFK)
08-45326 (GFK)
08-45327 (GFK)
08-45328 (GFK)
08-45329 (GFK)
08-45330 (GFK)
08-45331 (GFK)
08-45371 (GFK)
08-45392 (GFK)

Chapter 11 Cases
Judge Gregory F. Kishel

Douglas A. Kelley, in his capacity as the
court-appointed Chapter 11 Trustee of
Debtors Petters Company, Inc. and
PL Ltd., Inc.,

Plaintiff,

vs.

ADV. NO. 10-04396

Westford Special Situations Master Fund, L.P.;
et al.,

Jury Trial Demanded

Defendants.

STATEMENT OF CORPORATE OWNERSHIP

Pursuant to Federal Rules of Bankruptcy Procedure 7007.1, Defendants Westford Global
Asset Management Ltd.; Westford Special Situations Fund Ltd.; Westford Asset Management,
LLC; Epsilon Global Active Value Fund Ltd.; Epsilon Global Active Value Fund I-B Ltd.;
Epsilon Global Active Value Fund II-B Ltd.; Epsilon Global Asset Management Ltd.; Epsilon

Investment Management, LLC; Epsilon Global Active Value Fund III Ltd.; and Stafford Towne Ltd. (collectively, the “Epsilon/Westford Corporation Defendants”), by and through their undersigned counsel, hereby certify:

Westford Global Asset Management Ltd.: TGG Capital Ltd. is the only corporation that directly or indirectly owns ten percent (10%) or more of any class of Westford Global Asset Management Ltd.’s equity interests.

Westford Special Situations Fund Ltd.: There is no corporation that directly or indirectly owns ten percent (10%) or more of any class of Westford Special Situations Fund Ltd.’s equity interests.

Westford Asset Management, LLC: There is no corporation that directly or indirectly owns ten percent (10%) or more of any class of Westford Asset Management, LLC’s equity interests.

Epsilon Global Active Value Fund Ltd.: Paragon Management Ltd. is the only corporation that directly or indirectly owns ten percent (10%) or more of any class of Epsilon Global Active Value Fund Ltd.’s equity interests.

Epsilon Global Active Value Fund I-B Ltd.: There is no corporation that directly or indirectly owns ten percent (10%) or more of any class of Epsilon Global Active Value Fund I-B Ltd.’s equity interests.

Epsilon Global Active Value Fund II-B Ltd.: There is no corporation that directly or indirectly owns ten percent (10%) or more of any class of Epsilon Global Active Value Fund II-B Ltd.’s equity interests.

Epsilon Global Asset Management Ltd.: TGG Capital Ltd. is the only corporation that directly or indirectly owns ten percent (10%) or more of any class of Epsilon Global Asset Management Ltd.'s equity interests.

Epsilon Investment Management, LLC: There is no corporation that directly or indirectly owns ten percent (10%) or more of any class of Epsilon Investment Management, LLC's equity interests.

Epsilon Global Active Value Fund III Ltd.: Westford Special Situations Fund II Ltd. is the only corporation that directly or indirectly owns ten percent (10%) or more of any class of Epsilon Global Active Value Fund III Ltd.'s equity interests.

Stafford Towne Ltd.: There is no corporation that directly or indirectly owns ten percent (10%) or more of any class of Stafford Towne Ltd.'s equity interests.

Dated: February 21, 2011

Respectfully submitted,

/e/ Robert T. Kugler

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Epsilon/Westford Corporation Defendants*